

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA**

CHARLESTON DIVISION

ARTHUR ANTHONY BAXTER,

Plaintiff,

v.

CIVIL ACTION NO. 2:22-cv-00490

UNITED STATES OF AMERICA and
INTERNAL REVENUE SERVICE,

Defendants.

MEMORANDUM OPINION AND ORDER

On October 27, 2022, the Petitioner, proceeding *pro se*, filed his *Petition for a Writ of Specific Performance* pursuant to Federal Rules of Civil Procedure 7 and 42. (Document 1.)

By *Standing Order* (Document 2) entered on October 28, 2022, the matter was referred to the Honorable Omar J. Aboulhosn, United States Magistrate Judge, for submission to this Court of proposed findings of fact and recommendation for disposition, pursuant to 28 U.S.C. § 636. On February 16, 2023, the Magistrate Judge submitted a *Proposed Findings and Recommendation* (Document 4) wherein it is recommended that this Court dismiss the *Petition for a Writ of Specific Performance* (Document 1) without prejudice. Objections to the Magistrate Judge's *Proposed Findings and Recommendation* were due no later than March 6, 2023.


No party has timely filed objections to the Magistrate Judge's *Proposed Findings and Recommendation*. The Court is not required to review, under a *de novo* or any other standard, the factual or legal conclusions of the magistrate judge as to those portions of the findings or recommendation to which no objections are addressed. *Thomas v. Arn*, 474 U.S. 140, 150 (1985).

Failure to file timely objections constitutes a waiver of *de novo* review and the Petitioner's right to appeal this Court's Order. 28 U.S.C. § 636(b)(1); *see also Snyder v. Ridenour*, 889 F.2d 1363, 1366 (4th Cir. 1989); *United States v. Schronce*, 727 F.2d 91, 94 (4th Cir. 1984).

Accordingly, the Court **ADOPTS** and incorporates herein the findings and recommendation of the Magistrate Judge as contained in the *Proposed Findings and Recommendation*, and **ORDERS** that the *Petition for a Writ of Specific Performance* (Document 1) be **DISMISSED without prejudice**. The Court further **ORDERS** that this matter be **REMOVED** from the Court's docket.

The Court **DIRECTS** the Clerk to send a certified copy of this Order to Magistrate Judge Tinsley, counsel of record, and any unrepresented party.

ENTER: March 8, 2023


IRENE C. BERGER
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF WEST VIRGINIA